
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

COUNCIL TAX

**The Council Tax Reduction and Council Tax (Discounts)
(Miscellaneous Amendment) (Scotland) Regulations 2023**

Made - - - - 9th February 2023
Laid before the Scottish
Parliament - - 13th February 2023
Coming into force 1st April 2023

**THE COUNCIL TAX REDUCTION AND COUNCIL
TAX (DISCOUNTS) (MISCELLANEOUS
AMENDMENT) (SCOTLAND) REGULATIONS 2023**

PART 1

General

1. Citation and commencement

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2. The Council Tax Reduction (Scotland) Regulations 2021 are amended in...
3. General amendments
4. In regulation 4 (interpretation), in the definition of “employment and...
5. In regulation 8 (meaning of “non-dependant”)— (a) in paragraph (2)—...
6. In regulation 16(6) (persons not entitled to council tax reduction:...
7. In regulation 20(3)(j) (persons not entitled to council tax reduction:...
8. In regulation 34A (changes of circumstances in cases involving an...
9. In regulation 41(1) (average weekly unearned income), omit “and nothing...
10. In regulation 42(2)(a) (calculation of income on a weekly basis...
11. In regulation 44(2) (meaning of assessment period) for “and 41...
12. In regulation 47 (calculation of earned income in an assessment...
13. In regulation 51(5) (self-employed earnings), for “paragraphs (6) to (10)”...
14. In regulation 57 (meaning of “unearned income”)—
15. In regulation 77(12) (treatment of childcare charges (applicants with no...
16. In schedule 1 (applicable amount), in paragraph 14(1) (enhanced disability...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

17. In schedule 4 (capital to be disregarded), in paragraphs 16...
18. Uprating
19. In regulation 98(2)(b) (amount of a transitional family premium), for...
20. In schedule 1 (applicable amount)— (a) in the table in...
21. In schedule 2 (amount of second adult rebate), in the...

PART 3

Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

22. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012...
23. General amendments
24. In regulation 16(5)(l)(ii) (persons not entitled to council tax reduction:...
25. Uprating
26. In regulation 48 (non-dependant deductions)— (a) in paragraph (1)—
27. In schedule 1 (applicable amount)— (a) in the table in...
28. In schedule 5 (amount of alternative maximum council tax reduction),...

PART 4

Amendment of the Council Tax (Discounts) (Scotland) Regulations 1992

29. (1) The Council Tax (Discounts) (Scotland) Regulations 1992 are amended...
Signature
Explanatory Note